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Securities Operations

T-989 P.002/002 F-383
20 Broad Street
New York, NY 10005



04007236

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

1-13196

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NYSE

March 16, 2004

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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED

MAR 17 2004

THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, DESC, S.A. DE C.V., Series B Shares, without expression of par value (application for the Series B Shares is made for listing, not for trading) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 16, 2004. Tentative listing date - March 16, 2004.

Explanatory Note: The effective date of the Reclassification is March 16, 2004. Upon the effective date of the Reclassification, each Series C share will be reclassified as a Series B Share and each American Depositary Share ("ADS") of DESC, which formerly represented twenty Series C shares, will represent twenty Series B shares.

Sincerely,

Samuel W. Baker